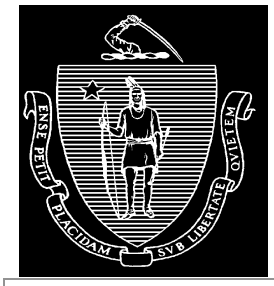

Commonwealth of Massachusetts
Division of Health Care Finance and Policy

NURSING FACILITY COST REPORT
2005 HCF-1

Facility Name	
Vendor Payment Number	
Previous Vendor Payment Number (if changed during the year)	
Balance Sheet Date	
Reporting Period	From: To:
Street Address	
City	
ZIP	
Hospital Based Nursing Facility?	Yes No
Telephone	
Fax	
Federal Employee Tax ID Number	
Facility E-Mail address	

Contact Person for this report:

Name	
Firm (if not facility)	
Title	
Street Address	
State	
City	
Zip	
Telephone	
Fax	
E-mail address	

Schedule 1: General Information

Preparer Information:

Firm Name	
Name of Contact	
Title	
Street Address	
City	
State	
Zip	
Telephone	
Fax	
E-mail address	
Type of Accounting Service Performed	Audit Review Compilation Other

Other Business Activities (Check all that apply):

	Child Day Care		Outpatient Services
	Adult Day Health		Other (describe)
	Assisted Living		Other (describe)
	Chapter 766 Education		Other (describe)

Legal Status (check one):

	Massachusetts Corporation (Chapter 156B)		Sole Proprietorship
	Massachusetts Corporation (Chapter 156B with 501c(3) exemption)		Governmental Entity
	Massachusetts Non-Profit Corporation (Chapter 180)		Other For-Profit
	Partnership		Other Non-Profit
	Non Massachusetts Corporation		

Schedule 1: General Information

Bed Licensure

List the number of beds licensed by the Department of Public Health by category. If there was a change in licensure, list the date of the change and the revised licensure numbers.

	1	2	3	4	5
DPH Licensure Date	**Skilled Nursing**	**Residential Care**	**Pediatric**	**TOTAL (cols. 1+2+3)**	**Constructed Capacity**

Please enter the number of licensed Medicare beds at the facility at the end of this reporting period: _____

Schedule 1: General Information

Cost Report Related Questions:

		Yes	No	Description (if required)
1	Is this facility owned or managed by a management company?			Name of Company: Comb #:
2	Is this facility submitting a corresponding HCF-2 Report (Realty Company)?			Name of Company:
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?			If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 114.2 CMR 6.00?			If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?			If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?			If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?			If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.			
8a	When were these assets placed into service? Was this project done in phases? If so, when are the expected dates of completion for the next phases?			
8b	Has this facility received a letter of final approval for an increase in maximum capital expenditures from the Office of Determination of Need? If yes, send a copy of the original and any updated copies of the DON. What is the date of the original Determination of Need (DON) approval?			Date:
8c	Was a notification request filed for this project?			

Schedule 1: General Information

9	What is the original date the facility was built?			
10	What was the date and value of the most recent assessed property value of this facility?			Date: Assessed Value:

Schedule 1: General Information

Disclosure Information

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this facility. See instructions for the definition of "Owner".

Direct or Indirect?	Name of Owner(s)	Address	% Share

2. List the name(s) of any **Massachusetts rest homes** in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Rest Home	VPN	Name of Owner(s)	% Share

3. If not filing an HCF-3 report, list the name(s) of any **non-Massachusetts nursing homes or rest homes** in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Nursing Home or Rest Home	State	Name of Owner(s)	% Share

Schedule 1: General Information

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the facility and any direct or indirect owners listed in item #1. (For example, if the owner borrowed $x from the facility, report the owner as 'Borrower'. If the facility borrowed $y from the owner, list the facility as 'Borrower'.

Creditor	Original debt amount	Date Issued	Balance (end of period)	Borrower

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.)

Entity/Person	Goods /Services	Billing/ Compensation	Mark up	Cost	Account Posted	Name of Owner	% Ownership

6. Has there been any change of ownership during the reporting year? YES ____ NO ____
If yes, complete the following:

Transaction Date	Purchased From	Purchased by:

Schedule 1: General Information

7. If the facility is rented and an HCF-2 was filed, please enter the name(s), address(es), and % share of all direct and indirect Owners of the realty company with an interest of 5% or more as shown on the HCF-2, Schedule A, Question #1. See instructions for the definition of "Owner."

Direct or Indirect?	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name, First Name, MI)	Address (Street, City, State, Zip)	% Share

8a. If the facility is rented and an HCF-2 was filed, list the name(s) of any other Massachusetts nursing and/or rest homes in which the owners listed in question 7, own directly or indirectly, an interest of 5% or more. This information should be taken directly from the HCF-2, Schedule A, Question #2.

Nursing Home or Rest Home	VPN	Name of Realty Co. Direct or Indirect Owner(s) (Corp Name or Last Name, First Name, MI)	% Share

8b. If the facility is rented and an HCF-2 was filed, are the owners listed in question 7 related to any non-Massachusetts nursing homes or rest homes? **Yes or No** _____
If yes, please report facilities on Schedule A of HCF-2.

9. If the facility is rented and an HCF-2 was filed, what is the reporting period of the HCF-2 realty company data? These dates should correspond to the HCF-2 cost report submitted to the Division.

From:	To:

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
6020.1	Director of Nurses: Salary			
4426.8	Director of Nurses: Group Life/Health Insurance			
4336.3	Director of Nurses: Pension			
4340.3	Director of Nurses: Benefits Other			
4407.2	Director of Nurses: Payroll Taxes			
4427.1	Director of Nurses: Workers' Compensation			
9962.3	HCF-3 DON Add-back (HCF-3, Sch. 10, part 2)**		( )	
4620.0	**SUBTOTAL: DIRECTOR OF NURSES**			
6030.1	RN: Salaries			
7429.2	RN: Group Life/Health Insurance			
7529.2	RN: Pension			
7629.3	RN: Benefits Other			
7729.2	RN:Payroll Taxes			
7829.3	RN: Workers' Compensation			
4630.0	**SUBTOTAL: RN**			
6041.1	LPN: Salaries			
7430.2	LPN: Group Life/Health Insurance			
7530.2	LPN: Pension			
7630.3	LPN: Benefits Other			
7730.2	LPN: Payroll Taxes			
7830.3	LPN: Workers' Compensation			
4640.0	**SUBTOTAL: LPN**			
6051.1	CNA: Salaries			
7431.2	CNA: Group Life/Health Insurance			
7531.2	CNA: Pension			
7631.3	CNA: Benefits Other			
7731.2	CNA: Payroll Taxes			
7831.3	CNA: Workers' Compensation			
4650.0	**SUBTOTAL: CNA**			
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**			
6025.3	**SUBTOTAL: DON PURCHASED SERVICE**			

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**			
6035.3	**SUBTOTAL: RN PURCHASED SERVICE**			
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**			
6042.3	**SUBTOTAL: LPN PURCHASED SERVICE**			
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**			
6052.3	**SUBTOTAL: CNA PURCHASED SERVICE**			
4306.5	Nurses' Aide Training Administration *			
3192.0	Nursing Recoverable Revenue **			( )
3195.0	Director of Nurses Recoverable Revenue**			( )
4660.0	**SUBTOTAL: OTHER NURSING**			
4610.0	**TOTAL NURSING EXPENSES**			

* Non-Allowable Expense
** See Instructions

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
4110.1	Administration: Salaries			
7424.2	Administration: Group Life/Health Insurance			
7524.2	Administration: Pensions			
7624.3	Administration: Benefits Other			
7724.2	Administration: Payroll Taxes			
7824.3	Administration: Workers' Compensation			
7924.3	Administration: Purchased Service			
4720.0	**SUBTOTAL: ADMINISTRATOR**			
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: GLH Insurance			
7527.2	Administrator-in-Training: Pensions			
7627.3	Administrator-in-Training: Benefits Other			
7727.2	Administrator-in-Training: Payroll Taxes			
7827.3	Administrator-in-Training: Workers' Compensation			
7927.3	Administrator-in-Training: Purchased Service			
4730.0	**SUBTOTAL: ADMINISTRATOR-IN-TRAINING**			
4125.1	Officers: Salaries *			
4426.2	Officers: Group Life/Health Insurance *			
7525.2	Officers: Pensions *			
7625.3	Officers: Benefits Other *			
4411.2	Officers: Payroll Taxes *			
4424.2	Officers: Workers' Compensation *			
4339.2	Officers: Profit Sharing and Other Benefits *			
7925.3	Officers: Purchased Service			
4740.0	**SUBTOTAL: OFFICERS**			
4140.1	Clerical Staff: Salaries			
7426.2	Clerical Staff: Group Life/Health Insurance			
7526.2	Clerical Staff: Pensions			
7626.3	Clerical Staff: Benefits Other			
7726.2	Clerical Staff: Payroll Taxes			
7826.3	Clerical Staff: Workers' Compensation			
7926.3	Clerical Staff: Purchased Service			
4750.0	**SUBTOTAL: CLERICAL STAFF**			

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
4150.3	EDP/Payroll/Bkkpg Serv.			
4160.3	Management Fees (see HCF-3) *			
4160.6	Management Consultants *			
4250.5	Office Supplies			
4261.5	Telephone: Phone			
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings			
4295.7	Advertising--Help Wanted			
4298.7	Advertising—Promotional *			
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion			
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *			
4306.2	Education/Training Administration			
4350.3	Accounting - Appeal Service *			
4360.3	Accounting – other			
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *			
4431.7	Insurance - Malpractice & General Liability			
4432.7	Insurance - Keyman insurance *			
4433.7	Insurance - Non-Profit DES Claims A&G Portion			
4440.0	Other expenses (Description Required in Footnotes and Explanations)			
9502.2	HCF-2 Variable Add-Back (Schedule 24) **		( )	
9960.3	HCF-3 Allocated Variable (HCF-3, Sch. 10) **		( )	
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch. 10) **		( )	
3191.0	A&G Recoverable Income **			( )
4760.0	**SUBTOTAL: OTHER A&G**			
4710.0	**TOTAL ADMINISTRATIVE & GENERAL EXPENSES**			

* Non-Allowable Expense
** See Instructions

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
4306.1	Staff Development Coordinator: Salaries			
7410.2	Staff Dev. Coord.: GLH Insurance			
7510.2	Staff Dev. Coord.: Pensions			
7610.3	Staff Dev. Coord.: Benefits Other			
7710.2	Staff Dev. Coord.: Payroll Taxes			
7810.3	Staff Dev. Coord.: Workers' Compensation			
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	**SUBTOTAL: STAFF DEV. COORD.**			
5105.1	Plant Operation: Salaries			
7411.2	Plant Operation: GLH Insurance			
7511.2	Plant Operation: Pensions			
7611.3	Plant Operation: Benefits Other			
7711.2	Plant Operation: Payroll Taxes			
7811.3	Plant Operation: Workers' Compensation			
5110.3	Plant Operation: Purchased Service			
5115.5	Plant Operation: Supplies and Expenses			
5120.5	Plant Operation: Utilities			
5130.7	Plant Operation: Repairs			
4830.0	**SUBTOTAL: PLANT OPERATION**			
5205.1	Dietary: Salaries			
7412.2	Dietary: Group Life/Health Insurance			
7512.2	Dietary: Pensions			
7612.3	Dietary: Benefits Other			
7712.2	Dietary: Payroll Taxes			
7812.3	Dietary: Workers' Compensation			
5220.5	Dietary: Food			
5221.3	Dietary: Purchased Service			
5235.5	Dietary: Supplies and Expenses			
4840.0	**SUBTOTAL: DIETARY**			
5231.1	Dietician: Salaries			
7413.2	Dietician: Group Life/Health Insurance			
7513.2	Dietician: Pensions			
7613.3	Dietician: Benefits Other			
7713.2	Dietician: Payroll Taxes			

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
7813.3	Dietician: Workers' Compensation			
5233.3	Dietician: Purchased Service			
9967.0	HCF-3 Dietician (HCF-3, Sch. 10, part 3)**		( )	
4850.0	**SUBTOTAL: DIETICIAN**			
5310.1	Laundry: Salaries			
7414.2	Laundry: Group Life/Health Insurance			
7514.2	Laundry: Pensions			
7614.3	Laundry: Benefits Other			
7714.2	Laundry: Payroll Taxes			
7814.3	Laundry: Workers' Compensation			
5320.3	Laundry: Purchased Service			
5330.5	Laundry: Supplies and Expenses			
5340.5	Laundry: Linen and Bedding			
4860.0	**SUBTOTAL: LAUNDRY**			
5410.1	Housekeeping: Salaries			
7415.2	Housekeeping: Group Life/Health Insurance			
7515.2	Housekeeping: Pensions			
7615.3	Housekeeping: Benefits Other			
7715.2	Housekeeping: Payroll Taxes			
7815.3	Housekeeping: Workers' Compensation			
5415.3	Housekeeping: Purchased Service			
5420.5	Housekeeping: Supplies and Expenses			
4870.0	**SUBTOTAL: HOUSEKEEPING**			
6504.1	QA Professional: Salaries			
7416.2	QA Professional: Group Life/Health Insurance			
7516.2	QA Professional: Pensions			
7616.3	QA Professional: Benefits Other			
7716.2	QA Professional: Payroll Taxes			
7816.3	QA Professional: Workers' Compensation			
7916.3	QA Professional: Purchased Service			
4880.0	**SUBTOTAL: QA PROFESSIONAL**			
6505.1	Ward Clerks & Medical Records Librarian: Salaries			

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
7417.2	Ward Clerk & Med Rec Lib: GLH Insurance			
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other			
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes			
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation			
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	**SUBTOTAL: WARD CLERK & MED REC LIBRARIAN**			
6506.1	MMQ Evaluation Nurse: Salaries			
7418.2	MMQ Evaluation Nurse: GLH Insurance			
7518.2	MMQ Evaluation Nurse: Pensions			
7618.3	MMQ Evaluation Nurse: Benefits Other			
7718.2	MMQ Evaluation Nurse: Payroll Taxes			
7818.3	MMQ Evaluation Nurse: Workers' Compensation			
7918.3	MMQ Evaluation Nurse: Purchased Service			
4900.0	**SUBTOTAL: MMQ EVALUATION NURSE**			
6508.1	MDS Coordinator: Salaries			
7432.2	MDS Coordinator: GLH Insurance			
7532.2	MDS Coordinator: Pensions			
7632.3	MDS Coordinator: Benefits Other			
7732.2	MDS Coordinator: Payroll Taxes			
7832.3	MDS Coordinator: Workers' Compensation			
7932.3	MDS Coordinator: Purchased Service			
4910.0	**SUBTOTAL: MDS COORDINATOR**			
6540.0	Social Service Worker: Salaries			
7420.2	Social Service Worker: GLH Insurance			
7520.2	Social Service Worker: Pensions			
7620.3	Social Service Worker: Benefits Other			
7720.2	Social Service Worker: Payroll Taxes			
7820.3	Social Service Worker: Workers' Compensation			
7920.3	Social Service Worker: Purchased Service			
4920.0	**SUBTOTAL: SOCIAL SERVICE WORKER**			

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
7011.1	Restorative Therapy: Indirect Salaries			
7421.2	Restorative Therapy: GLH Insurance			
7521.2	Restorative Therapy: Pensions			
7621.3	Restorative Therapy: Benefits Other			
7721.2	Restorative Therapy: Payroll Taxes			
7821.3	Restorative Therapy: Workers' Compensation			
7013.3	Restorative Therapy: Indirect Consultants			
7012.1	Restorative Therapy: Direct Salaries *			
7012.2	Restorative Therapy: Direct Benefits *			
7014.3	Restorative Therapy: Direct Consultants *			
9968.0	HCF-3 Restorative Salary (HCF-3, Sch. 10, part 3)**		( )	
4930.0	**SUBTOTAL: RESTORATIVE THERAPY**			
7021.1	Recreational Therapy: Salaries			
7423.2	Recreational Therapy: GLH Insurance			
7523.2	Recreational Therapy: Pensions			
7623.3	Recreational Therapy: Benefits Other			
7723.2	Recreational Therapy: Payroll Taxes			
7823.3	Recreational Therapy: Workers' Compensation			
7022.3	Recreational Therapy: Purchased Service			
7023.5	Recreational Therapy: Supplies and Expenses			
7024.8	Recreational Therapy: Transportation *			
4940.0	**SUBTOTAL: RECREATIONAL THERAPY**			
4275.5	Travel: Motor Vehicle Expense			
4306.3	Other Required Education			
4306.4	Job Related Education			
4434.7	Non-Profit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director			
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other			
6520.5	Legend Drugs *			
6522.5	House Supplies Not Resold			
6523.5	Resold to Private Patients *			
6524.5	Resold to Public Patients *			

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
6530.0	Pharmacy Consultant			
3150.0	Vending Machines Income			( )
3193.0	Variable Recoverable			( )
4950.0	**SUBTOTAL: OTHER VARIABLE**			
4810.0	**TOTAL VARIABLE EXPENSES**			

*Non-Allowable Expenses
** See Instructions

Schedule 5: Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses (from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2 Fixed Costs (if Applicable)
Land HCF-1			( )						
Land HCF-2			( )						
Building HCF-1			( )		2.5	(4550.8)			
Building HCF-2			( )		2.5				
Improvements HCF-1			( )		5	(4565.8)			
Improvements HCF-2			( )		5				
HCF Cap. Improv. HCF-1			( )		5	(4566.8)			
HCF Cap. Improv. HCF-2			( )		5				
Equipment HCF-1			( )		10	(4570.8)			
Equipment HCF-2			( )		10				
HCF Cap. Equip. HCF-1			( )		10	(4576.8)			
HCF Cap. Equip. HCF-2			( )		10				
Software HCF-1			( )		33.3	(4585.8)			
Software HCF-2			( )		33.3				
HCF Cap. Software HCF-1			( )		33.3	(4586.8)			
HCF Cap. Software HCF-2			( )		33.3				
Long-Term Interest						(4520.8)			
MA Corp. Excise Tax Non-Income Portion						(8027.7)			
Building Insurance						(4590.8)			
Real Estate Taxes						(4510.8)			
Personal Property Taxes						(4515.8)			
Other (Explain in Schedule 20)						(4538.8)			
Rent – Real Property –HCF-2 Required *						(4535.8)			
Recoverable Fixed Cost Income						(3196.0)		( )	
Total HCF-1 and HCF-2 Fixed Expenses						**9950.1**		(a)	(b)**9950.2**

TOTAL FIXED COSTS CLAIMED	(a) + (b)	**(9950.0)**

*See Instructions

Schedule 6: Non-Nursing Facility Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
4415.0	Interest on Late Payments, Penalties *			
4430.0	Interest on Working Capital *			
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *			
8012.0	User Fee Assessment *			
8015.0	Fines, Late Charges, and Penalties *			
8025.5	State and Federal Income Taxes *			
8030.0	Refunds and Allowances *			
8040.0	Adult Day Care Expenses *			
8045.0	Assisted Living Expenses *			
8046.0	Outpatient Service Expenses *			
8047.0	Chapter 766 Program Expenses *			
8048.0	Ventilator Program Expenses *			
8049.0	Acquired Brain Injury Unit Expenses *			
8060.0	Hospital Expenses - Non-Nursing Facility *			
8065.0	Other Non-Nursing Facility Expenses *			
4960.0	**TOTAL BAD ACCOUNTS, TAXES, REFUNDS, OTHER ***			

* Non-Allowable Expense

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)			
Total A&G Expenses (4710.0)			
Total Variable Expenses (4810.0)			
Total Fixed Costs (9950.1)			
HCF-2 Fixed Costs Claimed (9950.2)		( )	
Total Bad Accounts, Taxes, Refunds, Other (4960.0)			
TOTAL OPERATING EXPENSES (4000.0)			

Schedule 8: Income Schedule

GROSS INCOME

Nursing Facility Income

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1		3005.1		3001.1	
Managed Care	3003.2		3005.2		3001.2	
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4		3005.4		3001.4	
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid – Non-Managed Care	3003.6		3005.6		3001.6	
Massachusetts Medicaid – Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8		3005.8		3001.8	
MA Medicaid Patient Resource Income	3022.6		3032.6		3001.9	
Non-Massachusetts Medicaid	3022.7		3032.7		3002.1	
Veteran's Affairs and Other Public	3023.2		3033.2		3002.2	
Other payers (nursing facility only)	3003.9		3005.9		3002.3	
TOTAL NURSING FACILITY INCOME	**3003.0**		**3005.0**		**3001.0**	

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3		
Hospital – Non-Nursing Facility	3026.1		
Outpatient Services	3025.5		
Assisted Living	3025.4		
Residential Care	3026.3		
Other Non-Nursing Facility	3026.2		
SUBTOTAL NON-NURSING FACILITY INCOME	**3026.0**		
Endowment and Other **Non**-Recoverable	3120.0		
Laundry	3140.0		
Vending Machines	3150.0		
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0		
Interest Income	3180.0		

Schedule 8: Income Schedule

Service	Account	Income	Total
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable	3191.0		
Nursing Recoverable Income	3192.0		
Director of Nurses Recoverable	3195.0		
Variable Recoverable	3193.0		
Fixed costs recoverable	3196.0		
SUBTOTAL: MISC. & RECOVERABLE	**3130.0**		
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	**3000.0**		

Ancillary Expenses relating to above Ancillary Income

Account #	Expense Classification	Amount

Schedule 9: Balance Sheet

ASSETS

CURRENT ASSETS

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents			
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited			
1050.0	Other Cash			
1010.0	Total Cash			
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)			
1066.0	Managed Care Patients (Private)			
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients			
1076.0	Medicare Managed Care Patients			
1079.0	Mass. Medicaid Non-Managed Care Patients			
1081.0	Mass. Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients			
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients			
1140.0	Reserve for Bad Debt	( )		
1060.0	Net Patient Account Receivables			
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties			
1185.0	Other			
1150.0	Total Loans Receivable			
1190.0	Interest Receivable			
1210.0	Supply Inventory			

Schedule 9: Balance Sheet

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses			
1260.0	Total Prepaid Expenses			
1310.0	Other Current Assets			
1005.0	**TOTAL CURRENT ASSETS**			

Schedule 9: Balance Sheet

Non-Current Assets

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
Land – Cost	(1511.1)		
Land – Book Value		(1510.0)	
Building – Cost	(1521.1)		
Building – Accum. Deprc.	(1522.2) ( )		
Building – Book Value		(1520.0)	
Building Improvements - Cost	(1611.1)		
Building Improvements – Accum. Deprc.	(1612.2) ( )		
Building Improvements – Book Value		(1610.0)	
Leasehold Improvements – Cost	(1626.1)		
Leasehold Improvements – Accum. Deprc.	(1627.2) ( )		
Leasehold Improvements – Book Value		(1625.0)	
Other Improvements – Cost	(1631.1)		
Other Improvements – Accum. Deprc.	(1632.2) ( )		
Other Improvements – Book Value		(1630.0)	
HCF Cap. Improvements – Cost	(1616.1)		
HCF Cap. Improvements – Accum. Deprc.	(1617.2) ( )		
HCF Cap. Improvements – Book Value		(1615.0)	
Equipment – Cost	(1651.1)		
Equipment – Accum. Deprc.	(1652.2) ( )		
Equipment – Book Value		(1650.0)	
HCF Cap. Equipment – Cost	(1661.1)		
HCF Cap. Equipment – Accum. Deprc.	(1662.2) ( )		
HCF Cap Equipment – Book Value		(1660.0)	
Motor Vehicles - Cost	(1701.1)		

Schedule 9: Balance Sheet

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
Motor Vehicles – Accum. Deprc.	(1702.2) ( )		
Motor Vehicles – Book Value		(1700.0)	
Software - Cost	(1710.1)		
Software – Accum. Deprc.	(1710.2) ( )		
Software – Book Value		(1710.0)	
HCF Cap. Software – Cost	(1715.1)		
HCF Cap. Software – Accum. Deprc.	(1715.2) ( )		
HCF Cap. Software – Book Value		(1715.0)	
TOTAL - FIXED ASSETS			**(1500.0)**

Deferred Charges and Other Assets

Organization Expense	(1910.0)		
Purchased Goodwill	(1940.0)		
Leasehold Deposits	(1950.0)		
Utility Deposits	(1960.0)		
Cash Surrender Value of Officer Life Insurance	(1970.0)		
Mortgage Acquisition Cost	(1975.1)		
Accumulated Amortization of Mortgage Acq. Cost	(1975.2) ( )		
Construction in Progress	(1979.0)		
Long Term Investments	(1975.3)		
Non-Current Assets Whose Use is Limited	(1975.4)		
Other	(1980.0)		
TOTAL DEFERRED CHARGES AND OTHER ASSETS			**(1900.0)**
TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			**(1000.0)**

Schedule 9: Balance Sheet

LIABILITIES AND NET WORTH

CURRENT LIABILITIES

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade			
2030.0	Accrued Expenses			
2040.2	Due Medicaid – Non-MA			
2040.3	Due Medicaid MA – Nursing Care			
2040.4	Due Medicaid MA – Resident Care			
2041.0	Due Medicaid - Estimated			
2045.0	Due Medicare - Actual			
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable			
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)			
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt			
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries			
2200.0	Accr. Payroll Tax w/held			
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities			
2180.0	Total Accrued Salaries & Payroll Liabilities			
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable			
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities			

Schedule 9: Balance Sheet

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2250.0	Total Other Current Liabilities			
2005.0	**TOTAL CURRENT LIABILITIES**			
Non-Current Liabilities				
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt			
2300.0	**TOTAL NON-CURRENT LIABILITIES**			
2015.0	**TOTAL LIABILITIES**			
Net Worth – Not-For-Profit				
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	**TOTAL NET ASSETS**			
Net Worth – Proprietorship or Partnership				
2520.0	Capital			
2530.0	Proprietor Drawings	( )		
2540.0	Partnership Drawings	( )		
2545.0	Contributions			
2550.0	Net Profit / (Loss) Year-to-Date			
2510.0	**TOTAL PROPRIETORSHIP OR PARTNERSHIP**			
Net Worth – Corporate				
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	( )		
2650.0	Retained Earnings			
2610.0	**TOTAL CORPORATION**			
2500.0	**TOTAL NET WORTH (2400.0 or 2510.0 or 2610.0)**			
2000.0	**TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)**			

Schedule 10: Statement of Operations

	Account Number	
Operating Revenue		
Net Patient Service Revenue	9605.0	
Other	9610.0	
Net Assets Released from Restriction	9615.0	
Total Operating Revenue	9620.0	
Operating Expenses		
Salaries and Wages	9625.0	
Employee Benefits	9630.0	
Supplies and Other	9635.0	
Interest	9640.0	
Provision for Bad Debt	9645.0	
Depreciation and Amortization	9650.0	
Total Operating Expenses	9655.0	
Income from Operations	9660.0	
Non-Operating Revenue		
Interest Income (from Schedule 8, 3180.0)	9665.0	
Investment Income	9670.0	
Gains (Losses) from Investments	9675.0	
Gains (Losses) from Sale of Equipment	9680.0	
Other (Specify)	9685.0	
Total Non-Operating Revenue	9690.0	
Excess of Revenue over Expenses (Net Income Before Taxes or Extraordinary Items if For Profit)	9695.0	
(If Non-Profit, Continue Here)		
Other Changes in Unrestricted Net Assets		
Net Change in Unrealized Appreciation on Investments	9700.0	
Net Assets Released from Restrictions for Property, Plant & Equipment	9705.0	
Change in Beneficial Interest in Net Assets	9710.0	
Cumulative Effect of Change in Accounting Principle	9715.0	
Other Changes in Unrestricted Net Assets	9720.0	
Total Other Changes in Unrestricted Net Assets	9725.0	
Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Item	9730.0	
Extraordinary Item		
Specify	9735.0	
Specify	9740.0	
Total Extraordinary Item	9745.0	
Increase (Decrease) in Unrestricted Net Assets	9750.0	

Schedule 10: Statement of Operations

(If For Profit, Continue Here)		
Provision for Income Tax	9755.0	
Income Before Cumulative Effect of Change in Accounting Principles	9760.0	
Cumulative Effect of Change in Accounting Principles		
Other (Specify)	9770.0	
Other (Specify)	9775.0	
Total Cumulative Change in Accounting Principles	9780.0	
Net Income	9785.0	

Schedule 11: Cash Flow

	Account Balance	Total
Cash flows from operating activities		
Change in net assets (net income)	9805.0	
Adjustments to reconcile changes in net assets (net income)	9810.0	
Increases(decreases) to cash provided by operating activities	9815.0	
Net cash from operating activities		9820.0
Cash flows from investing activities		
Capital expenditures	9825.0	
Other cash used in investing activities	9830.0	
Net cash used in investing activities		9835.0
Cash flows from financing activities		
Proceeds from issuance of long-term debt	9840.0	
Payments on long-term debt and capital lease expenditures	9845.0	
Other cash used in financing activities	9850.0	
Net cash used in financing activities		9855.0
Net increase/(decrease) in cash and cash equivalents		9860.0
Cash/cash equivalents beginning of year	9865.0	
Cash/cash equivalents end of year		9870.0

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	
Total operating expenses on HCF-1 (#4000.0)	
HCF-1 Net income/(loss) before reconciling items	[1]

Reconciling Items

Items reported on HCF-1 but not on financials. Explain below.

Subtotal	

Items reported on financials but not on HCF-1. Explain below.

Subtotal	

Net income/(loss) per financials	[2]

Explanation

[1] This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)

[2] Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth

PROPRIETORSHIP and PARTNERSHIP

Balance: 12/31/2004 (from 2004 2500.0)	[1]
Other: Prior Period Adjustment(s)	[2]
Capital contribution during year	
HCF-1 Net income	
Drawing during year	( )
Balance: 12/31/2005 (2500.0)	[3]

CORPORATION

	Capital Stock	Additional Paid-in	Retained earnings	Treasury Stock	Total
Balance: 12/31/2004					[1]
Other: Prior Period Adjustment(s)					[2]
Sale of stock					
Additional paid-in capital					
HCF-1 Net income/(Loss)					
Dividends paid			( )		( )
Treasury stock Purchased/Sold					
Balance: 12/31/2005				( )	[3]
	(2620.0)	(2630.0)	(2650.0)	(2640.0)	(2500.0)

[1] This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2004 HCF-1.

[2] Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

[3] This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2005 HCF-1. Detail explanation for any difference.

Schedule 13: Reconciliation of Net Worth

NOT-FOR-PROFIT

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Balance: 12/31/2004				[1]
Increases (decreases):				
Prior Period Adjustment(s)				[2]
HCF-1 Net Income / (Loss)				
Gain(Loss) on Investments				
Contributions, Gifts and Other				
Change in Unrealized Gains				
Net Assets Released from Restriction for Property or Equipment				
Other				
Balance: 12/31/2005				[3]
	(2410.0)	(2420.0)	(2430.0)	(2500.0)

[1] This amount should agree with Account 2500.0, Total Net Worth on Schedule 9 of 2004 HCF-1.

[2] Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

[3] This amount should agree with Account 2500.0, Total Net Worth on Schedule 9 of 2005 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non-Managed Care	Medicare Non-Managed Care	Medicare Managed Care	MA Medicaid Non-Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA & Other Public	Other	TOTALS
Quarter 1												
Nursing	(8605.1)	(8610.1)	(8615.1)	(8620.1)	(8625.1)	(8630.1)	(8635.1)	(8640.1)	(8645.1)	(8650.1)	(8655.1)	(8600.1)
Resident Care	(8605.2)	(8610.2)	(8615.2)	(8620.2)	(8625.2)	(8630.2)	(8635.2)	(8640.2)	(8645.2)	(8650.2)	(8655.2)	(8600.2)
Pediatrics	(8605.3)	(8610.3)	(8615.3)	(8620.3)	(8625.3)	(8630.3)	(8635.3)	(8640.3)	(8645.3)	(8650.3)	(8655.3)	(8600.3)
Ventilator Unit	(8605.4)	(8610.4)	(8615.4)	(8620.4)	(8625.4)	(8630.4)	(8635.4)	(8640.4)	(8645.4)	(8650.4)	(8655.4)	(8600.4)
Head Trauma	(8605.5)	(8610.5)	(8615.5)	(8620.5)	(8625.5)	(8630.5)	(8635.5)	(8640.5)	(8645.5)	(8650.5)	(8655.5)	(8600.5)
Other Medicaid Special Contract	(8605.6)	(8610.6)	(8615.6)	(8620.6)	(8625.6)	(8630.6)	(8635.6)	(8640.6)	(8645.6)	(8650.6)	(8655.6)	(8600.6)
Leave of Absence (Paid)	(8605.7)	(8610.7)	(8615.7)	(8620.7)	(8625.7)	(8630.7)	(8635.7)	(8640.7)	(8645.7)	(8650.7)	(8655.7)	(8600.7)
Leave of Absence (Unpaid)	(8605.8)	(8610.8)	(8615.8)	(8620.8)	(8625.8)	(8630.8)	(8635.8)	(8640.8)	(8645.8)	(8650.8)	(8655.8)	(8600.8)
Quarter 1 Totals	(8605.0)	(8610.0)	(8615.0)	(8620.0)	(8625.0)	(8630.0)	(8635.0)	(8640.0)	(8645.0)	(8650.0)	(8655.0)	**(0200.0)**
Quarter 2												
Nursing	(8705.1)	(8710.1)	(8715.1)	(8720.1)	(8725.1)	(8730.1)	(8735.1)	(8740.1)	(8745.1)	(8750.1)	(8755.1)	(8700.1)
Resident Care	(8705.2)	(8710.2)	(8715.2)	(8720.2)	(8725.2)	(8730.2)	(8735.2)	(8740.2)	(8745.2)	(8750.2)	(8755.2)	(8700.2)
Pediatrics	(8705.3)	(8710.3)	(8715.3)	(8720.3)	(8725.3)	(8730.3)	(8735.3)	(8740.3)	(8745.3)	(8750.3)	(8755.3)	(8700.3)
Ventilator Unit	(8705.4)	(8710.4)	(8715.4)	(8720.4)	(8725.4)	(8730.4)	(8735.4)	(8740.4)	(8745.4)	(8750.4)	(8755.4)	(8700.4)
Head Trauma	(8705.5)	(8710.5)	(8715.5)	(8720.5)	(8725.5)	(8730.5)	(8735.5)	(8740.5)	(8745.5)	(8750.5)	(8755.5)	(8700.5)
Other Medicaid Special Contract	(8705.6)	(8710.6)	(8715.6)	(8720.6)	(8725.6)	(8730.6)	(8735.6)	(8740.6)	(8745.6)	(8750.6)	(8755.6)	(8700.6)

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non-Managed Care	Medicare Non-Managed Care	Medicare Managed Care	MA Medicaid Non-Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA & Other Public	Other	TOTALS
Leave of Absence (Paid)	(8705.7)	(8710.7)	(8715.7)	(8720.7)	(8725.7)	(8730.7)	(8735.7)	(8740.7)	(8745.7)	(8750.7)	(8755.7)	(8700.7)
Leave of Absence (Unpaid)	(8705.8)	(8710.8)	(8715.8)	(8720.8)	(8725.8)	(8730.8)	(8735.8)	(8740.8)	(8745.8)	(8750.8)	(8755.8)	(8700.8)
Quarter 2 Totals	(8705.0)	(8710.0)	(8715.0)	(8720.0)	(8725.0)	(8730.0)	(8735.0)	(8740.0)	(8745.0)	(8750.0)	(8755.0)	**(0300.0)**
Quarter 3												
Nursing	(8805.1)	(8810.1)	(8815.1)	(8820.1)	(8825.1)	(8830.1)	(8835.1)	(8840.1)	(8845.1)	(8850.1)	(8855.1)	(8800.1)
Resident Care	(8805.2)	(8810.2)	(8815.2)	(8820.2)	(8825.2)	(8830.2)	(8835.2)	(8840.2)	(8845.2)	(8850.2)	(8855.2)	(8800.2)
Pediatrics	(8805.3)	(8810.3)	(8815.3)	(8820.3)	(8825.3)	(8830.3)	(8835.3)	(8840.3)	(8845.3)	(8850.3)	(8855.3)	(8800.3)
Ventilator Unit	(8805.4)	(8810.4)	(8815.4)	(8820.4)	(8825.4)	(8830.4)	(8835.4)	(8840.4)	(8845.4)	(8850.4)	(8855.4)	(8800.4)
Head Trauma	(8805.5)	(8810.5)	(8815.5)	(8820.5)	(8825.5)	(8830.5)	(8835.5)	(8840.5)	(8845.5)	(8850.5)	(8855.5)	(8800.5)
Other Medicaid Special Contract	(8805.6)	(8810.6)	(8815.6)	(8820.6)	(8825.6)	(8830.6)	(8835.6)	(8840.6)	(8845.6)	(8850.6)	(8855.6)	(8800.6)
Leave of Absence (Paid)	(8805.7)	(8810.7)	(8815.7)	(8820.7)	(8825.7)	(8830.7)	(8835.7)	(8840.7)	(8845.7)	(8850.7)	(8855.7)	(8800.7)
Leave of Absence (Unpaid)	(8805.8)	(8810.8)	(8815.8)	(8820.8)	(8825.8)	(8830.8)	(8835.8)	(8840.8)	(8845.8)	(8850.8)	(8855.8)	(8800.8)
Quarter 3 Totals	(8805.0)	(8810.0)	(8815.0)	(8820.0)	(8825.0)	(8830.0)	(8835.0)	(8840.0)	(8845.0)	(8850.0)	(8855.0)	**(0400.0)**
Quarter 4												
Nursing	(8905.1)	(8910.1)	(8915.1)	(8920.1)	(8925.1)	(8930.1)	(8935.1)	(8940.1)	(8945.1)	(8950.1)	(8955.1)	(8900.1)
Resident Care	(8905.2)	(8910.2)	(8915.2)	(8920.2)	(8925.2)	(8930.2)	(8935.2)	(8940.2)	(8945.2)	(8950.2)	(8955.2)	(8900.2)

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non-Managed Care	Medicare Non-Managed Care	Medicare Managed Care	MA Medicaid Non-Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA & Other Public	Other	TOTALS
Pediatrics	(8905.3)	(8910.3)	(8915.3)	(8920.3)	(8925.3)	(8930.3)	(8935.3)	(8940.3)	(8945.3)	(8950.3)	(8955.3)	(8900.3)
Ventilator Unit	(8905.4)	(8910.4)	(8915.4)	(8920.4)	(8925.4)	(8930.4)	(8935.4)	(8940.4)	(8945.4)	(8950.4)	(8955.4)	(8900.4)
Head Trauma	(8905.5)	(8910.5)	(8915.5)	(8920.5)	(8925.5)	(8930.5)	(8935.5)	(8940.5)	(8945.5)	(8950.5)	(8955.5)	(8900.5)
Other Medicaid Special Contract	(8905.6)	(8910.6)	(8915.6)	(8920.6)	(8925.6)	(8930.6)	(8935.6)	(8940.6)	(8945.6)	(8950.6)	(8955.6)	(8900.6)
Leave of Absence (Paid)	(8905.7)	(8910.7)	(8915.7)	(8920.7)	(8925.7)	(8930.7)	(8935.7)	(8940.7)	(8945.7)	(8950.7)	(8955.7)	(8900.7)
Leave of Absence (Unpaid)	(8905.8)	(8910.8)	(8915.8)	(8920.8)	(8925.8)	(8930.8)	(8935.8)	(8940.8)	(8945.8)	(8950.8)	(8955.8)	(8900.8)
Quarter 4 Totals	(8905.0)	(8910.0)	(8915.0)	(8920.0)	(8925.0)	(8930.0)	(8935.0)	(8940.0)	(8945.0)	(8950.0)	(8955.0)	**(0500.0)**
ANNUAL TOTALS	(8505.0)	(8510.0)	(8515.0)	(8520.0)	(8525.0)	(8530.0)	(8535.0)	(8540.0)	(8545.0)	(8550.0)	(8555.0)	**(0100.0)**

0140.0	Number of Admissions During Year	
0140.1	Number of Massachusetts Medicaid Admissions During Year	
0150.0	Number of Discharges During Year	
0190.0	Average Length of Stay	

Schedule 15: Detail of Purchased Service Nursing

(A) DON PURCHASED SERVICE NURSING (6025.2)

Name of Temporary Nursing Service Agency	Department of Public Health Registration #	Total Hours of Service **(Round to one decimal place)**	Total Charges
Total	XXXXXXXXXX		
		(7339.2)	(6025.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6025.2.

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health Registration #	Total Hours of Service **(Round to one decimal place)**	Total Charges
Total	XXXXXXXXXX		
		(7340.2)	(6035.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6035.2.

Schedule 15: Detail of Purchased Service Nursing

(C) LPN PURCHASED SERVICE NURSING (6042.2)

Name of Temporary Nursing Service Agency	Department of Public Health Registration #	Total Hours of Service **(Round to one decimal place)**	Total Charges
Total	XXXXXXXXXX		
		(7341.2)	(6042.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6042.2.

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health Registration #	Total Hours of Service **(Round to one decimal place)**	Total Charges
Total	XXXXXXXXXX		
		(7342.2)	(6052.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6052.2.

Schedule 16: Supplemental Salary / Hour Data

A. Overtime Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2		7848.2		7835.2	
Hours*	7847.2		7849.2		7836.2	

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes $25/hour and has 100 overtime hours at time and one half and another RN makes $20/hour and has 20 overtime hours at double time; RN Overtime Wages =$4,550 and Hours = 120.)

B. Shift Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages *	7850.2		7851.2		7852.2	

*Include the increases in wages due to a shift differential. (Ex. NH had shift differential wages and hours for: RN shift dif. of $1.5/ hour and 2,000 hours and another RN had $2/hour shift dif. for 1000 hours ; RN Shift dif wages = $5,000)

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2005, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

Name		Dates of Employment	License Number	Affiliation (O, R, U)[1]
	From			
	To			
	From			
	To			
	From			
	To			

[1]O = Officer R = Related to Owner U = Unrelated Employee

2. Total values reported below should reflect salary and benefits for one full time administrator for one entire year.

9270.1	Salary	
9270.2	Payroll Taxes	
9270.3	Workers' Compensation	
9270.4	Group Life/Health Insurance	
9270.5	Pension	
9270.6	Other Benefits	
9272.0	TOTAL ADMINISTRATOR COMPENSATION	

Schedule 16: Supplemental Salary / Hour Data

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2		7310.2	
Plant Operations	7211.2		7311.2	
Dietary Staff	7212.2		7312.2	
Dietician	7213.2		7313.2	
Laundry Staff	7214.2		7314.2	
Housekeeping Staff	7215.2		7315.2	
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2		7317.2	
MMQ Nurses	7218.2		7318.2	
MDS Coordinator	7232.2		7332.2	
Social Service Staff	7220.2		7320.2	
Restorative – Indirect	7221.2		7321.2	
Restorative – Direct	7222.2		7322.2	
Recreational Staff	7223.2		7323.2	
Administrator	7224.2		7324.2	
Officer	7225.2		7325.2	
Clerical Staff	7226.2		7326.2	
Admin. In training	7227.2		7327.2	
DON	7228.2		7328.2	
RNs	7229.2		7329.2	
LPNs	7230.2		7330.2	
CNAs	7231.2		7331.2	

Schedule 17: Proprietorship/Partnership/Corporation Information

Sole Proprietorship:

Last Name _____

First Name _____

Title _____

Account	#2530.0[1]				
% Time Devoted	%				
Salary					
Emp. Benefits					
Payroll Taxes					
Workers' Comp.					
Gr. Life/Hlth Ins.					
Draw					
Other:					
Total	$				

Partnership:

Last Name _____

First Name_____

Title
(Circle one)
Officer / Partner

Account	#2540.0[1]	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary		$	$	$	$
Emp Benefits		$	$	$	$
Payroll Taxes		$	$	$	$
Workers' Comp.		$	$	$	$
Gr. Life/Hlth Ins.		$	$	$	$
Draw	$	$	$	$	$
Other:		$	$	$	$
Total	$	$	$	$	$

Last Name _____

First Name _____

Title
(Circle one)
Officer / Partner

Account	#2540.0[1]	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary		$	$	$	$
Empl Benefits		$	$	$	$
Payroll Taxes		$	$	$	$
Workers' Comp.		$	$	$	$
Gr. Life/Hlth Ins.		$	$	$	$
Draw	$	$	$	$	$
Other:		$	$	$	$
Total	$	$	$	$	$

[1]Annual Draw or Earnings Distribution

Schedule 17: Proprietorship/Partnership/Corporation Information

Corporation:

Last Name__________________

First Name _________________

Title
(Circle one)
Officer or Other(specify)
____

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

Last Name__________________

First Name _________________

Title
(Circle one)
Officer or Other(specify)
____

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

Last Name__________________

First Name _________________

Title
(Circle one)
Officer or Other(specify)
____

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

Schedule 18: Highest Paid Salaries

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report. In columns (a) through (d) identify the account where the employee expense is claimed, as well as the additional information.

_____
Last Name

_____
First Name

_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7710.1)

_____
Last Name

_____
First Name

_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7711.1)

_____
Last Name

_____
First Name

_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Emp Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Hlth Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7712.1)

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets [1]

Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo-Da-Yr	Due Date Mo-Da-Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq.	2005 Amort.of Mort. Acq Costs	Bal. 1/1/05[2]	Principal Payment	Bal. 12/31/05	Rate %	Interest Expense	Period Expense*
1st Mortgage															
2nd Mortgage															
3rd Mortgage															
4th Mortgage															
Chattel Note															
Capital Lease															
Other Total[3]															
Totals	XXXX	XX	XXXXX	XXXX	XXX	XXX	XXXXX			XXXX	XXXX		XXX		
									a					b	c

*See Instructions

Total Fixed Interest a + b + c (4520.8) = $_____

1 This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2 For new loans in 2005, post the beginning mortgage balance of the loan in this column.
3 Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 19: Summary of Notes Payable

Working Capital Debt [1]

	Lender Name	Rel.Party Y/N	Balance 1/1/05[2]	Amount	Start Mo-Da-Yr)	Principal Payment	Balance 12/31/05	Interest Rate %	Interest[3] Expense
1									
2									
3									

Total Working Capital Interest (4430.0)[3] $_____

Total Working Capital Debt (2100.0 less 2160.0) $_____

1 This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2 For new loans in 2005, post the beginning balance of the loan in this column.
3 The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

Schedule 21: Realty Company Balance Sheet
(This information must be taken directly from the HCF-2, Schedule 1)

ASSETS

HCF-2 CURRENT ASSETS

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
Cash			
Checking Account	(1020.0)		
On Hand	(1030.0)		
Other	(1050.0)		
Total Cash		(1010.0)	
Loans Receivable			
Officers/Owners	(1160.0)		
Employees	(1170.0)		
Affiliates/Related Parties	(1180.0)		
Other Loans Receivable	(1185.0)		
Total Loans Receivable		(1150.0)	
Prepaid Expenses			
Prepaid Interest	(1270.0)		
Prepaid Insurance	(1280.0)		
Other Prepaid Expenses *	(1300.0)		
Total Prepaid Expenses		(1260.0)	
Other Current Assets		(1310.0)	
TOTAL CURRENT ASSETS			**(1005.0)**

HCF-2 NON-CURRENT ASSETS

Land – Cost	(1511.1)		
Land – Book Value		(1510.0)	
Building – Cost	(1521.1)		
Building – Accum. Deprc.	(1522.2) ( )		
Building – Book Value		(1520.0)	
Building Improvements - Cost	(1611.1)		
Building Improvements – Accum. Deprc.	(1612.2) ( )		
Building Improvements – Book Value		(1610.0)	
Other Improvements – Cost	(1631.1)		
Other Improvements – Accum. Deprc.	(1632.2) ( )		
Other Improvements – Book Value		(1630.0)	

Schedule 21: Realty Company Balance Sheet
(This information must be taken directly from the HCF-2, Schedule 1)

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
HCF Cap. Improvements – Cost	(1616.1)		
HCF Cap. Improvements – Accum. Deprc.	(1617.2) ( )		
HCF Cap. Improvements – Book Value		(1615.0)	
Equipment – Cost	(1651.1)		
Equipment – Accum. Deprc.	(1652.2) ( )		
Equipment – Book Value		(1650.0)	
HCF Cap. Equipment – Cost	(1661.1)		
HCF Cap. Equipment – Accum. Deprc.	(1662.2) ( )		
HCF Cap Equipment – Book Value		(1660.0)	
Motor Vehicles - Cost	(1701.1)		
Motor Vehicles – Accum. Deprc.	(1702.2) ( )		
Motor Vehicles – Book Value		(1700.0)	
Software - Cost	(1710.1)		
Software – Accum. Deprc.	(1710.2) ( )		
Software – Book Value		(1710.0)	
HCF Cap. Software – Cost	(1715.1)		
HCF Cap. Software – Accum. Deprc.	(1715.2) ( )		
HCF Cap. Software – Book Value		(1715.0)	
TOTAL - FIXED ASSETS			**(1500.0)**

HCF-2 DEFERRED CHARGES AND OTHER ASSETS

Mortgage Acquisition Cost	(1975.1)		
Accumulated Amortization of Mortgage Acq. Cost	(1975.2) ( )		
Construction in Progress	(1979.0)		
Other	(1980.0)		
TOTAL DEFERRED CHARGES AND OTHER ASSETS			**(1900.0)**
TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			**(1000.0)**

Schedule 21: Realty Company Balance Sheet
(This information must be taken directly from the HCF-2, Schedule 1)

LIABILITIES AND NET WORTH

HCF-2 CURRENT AND LONG-TERM LIABILITIES

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
Notes and Loans Payable			
Officer, Owner or Related Parties	(2110.0)		
Subsidiaries & Affiliates	(2120.0)		
Banks	(2130.0)		
Other Short-Term Financing	(2150.0)		
Payments Due within One Year on Long Term Debt *	(2160.0)		
Total Notes and Loans Payable		(2100.0)	
Accrued Taxes – Realty and Management		(2240.0)	
Other Current Liabilities		(2295.0)	
TOTAL CURRENT LIABILITIES			**(2005.0)**
Long Term Liabilities			
Mortgages *	(2310.0)		
Other Long Term Debt *	(2320.0)		
TOTAL LONG-TERM LIABILITIES			**(2300.0)**

NET WORTH

Proprietorship or Partnership			
Capital	(2520.0)		
Proprietorship Drawings	(2530.0) ( )		
Partnership Drawings	(2540.0) ( )		
Net Profit(loss) Year to Date	(2550.0)		
Total Proprietorship or Partnership		(2510.0)	
Corporation			
Capital Stock	(2620.0)		
Additional Paid in Capital	(2630.0)		
Treasury Stock	(2640.0) ( )		
Retained Earnings	(2650.0)		
Total Corporation		(2610.0)	
TOTAL NET WORTH			**(2500.0)**

Schedule 21: Realty Company Balance Sheet
(This information must be taken directly from the HCF-2, Schedule 1)

TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)	**(2001.0)**

* See Instructions.

Schedule 22: Realty Company Statement of Income and Expense
(This information must be taken directly from the HCF-2, Schedule 2)

INCOME

	ACCOUNT BALANCE	SUBTOTAL	TOTAL
Rental from Nursing Facility	(3510.0)		
Other Rental *	(3520.0)		
Other Income *	(3530.0)		
TOTAL INCOME			**(3500.0)**

EXPENSES

Taxes, Real Estate	(9540.0)		
Taxes, Personal Property	(9540.5)		
Interest, Long-Term (Schedule 23)	(9545.0)		
Interest on Working Capital	(9545.5)		
Interest on Late Payments, Penalties	(9546.0)		
Other *	(9547.0)		
Building Depreciation	(9550.0)		
Building Improvement Depreciation	(9560.8)		
HCF Capitalization-Improvement Depreciation	(9562.8)		
Equipment Depreciation	(9570.0)		
HCF Capitalization-Equipment Depreciation	(9571.0)		
Software/Limited Life Assets * Depreciation	(9575.0)		
HCF Capitalization-Software/Limited Life Assets * Depreciation	(9576.0)		
Insurance-Building, Building Improvement & Equipment	(9580.0)		
Other Variable Expenses (Schedule 24)	(9590.0)		
TOTAL EXPENSES			**(9500.0)**

* See Instructions.

Schedule 23: Realty Company Mortgages and Notes Supporting Fixed Assets[1]
(This information must be taken directly from the HCF-2, Schedule 5)

Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo-Da-Yr	Due Date Mo-Da-Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq.	2005 Amort.of Mort. Acq Costs	Bal. 1/1/05[2]	Principal Payment	Bal. 12/31/05	Rate %	Interest Expense	Period Expense*
1st Mortgage															
2nd Mortgage															
3rd Mortgage															
4th Mortgage															
Chattel Note															
Capital Lease															
Other Total[3]															
Totals	XXXX	XX	XXXXX	XXXX	XXX	XXX	XXXXX			XXXX	XXXX		XXX		
									a					b	c

*See Instructions

Total Fixed Interest a + b + c (9545.0) = $_____

1 This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2 For new loans in 2005, post the beginning mortgage balance of the loan in this column.
3 Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 24: Realty Company Detail of Variable Expenses
(This information must be taken directly from the HCF-2, Schedule 4)

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2 VARIABLE COSTS
TOTAL VARIABLE EXPENSES	**(9590.0)**	**(9501.2)**	**(9502.2)**

ATTESTATION
Section A: Preparer Certification

Submission Attestation Sections

Signatures are required to submit this cost report. There are three sections that require signature: (A) Preparer certification, (B) Accuracy of Reported Costs certification by Owner, Partner or Officer and (C) Use of Public Funds certification by Owner, Partner, Officer or Administrator.

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below the Name of Preparer other than Owner, Partner or Officer :

Firm Name	
Preparer's Last Name	
Middle Name	
First Name	
Title	
Preparer's Address	
Phone Number:(###-###-####)	
Type of service performed by preparer	Audit Review Compilation Other

By signing below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.

Signature of Authorized Cost Report Submitter:	
Date of Authorization(MO/DA/YR):	

ATTESTATION
Section B: Accuracy of Reported Costs

Section B - Accuracy of Reported Costs:

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name : _____

Vendor Payment Number: _____

Reporting Period : From:(MO/DA/YR) _____To:(MO/DA/YR) _____

I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Division of Health Care Finance and Policy or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

Enter below the Name of the Owner, Partner, or Officer authorizing this certification:

Last Name	
First Name	
Middle Name	
Title	

By signing below I hereby certify that I am the authorizing person noted above.

Signature of Authorized Cost Report Submitter:	
Date of Authorization(MO/DA/YR):	

ATTESTATION
Section C: Use of Public Funds Certification

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, the facility representative whose signature appears below, hereby certifies to the best of his/her knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury

Enter below the Name of the Owner, Partner, Officer or Administrator authorizing this certification:

Last Name	
First Name	
Middle Name	
Title	

By signing below I hereby certify that I am the authorizing person noted above.

Signature of Authorized Cost Report Submitter:	
Date of Authorization(MO/DA/YR):	